

# Louisiana Handbook for Electronic Filers of Individual Income Tax Returns

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# Introduction

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The Louisiana Department of Revenue will accept electronically transmitted Louisiana Individual Income Tax refund, zero balance, and balance due returns for the current tax year in the Federal/State Electronic Filing Program. Acceptance into the federal program is required in order to participate in the state program.

The Louisiana Handbook should be used in conjunction with the Internal Revenue Service (IRS) *Pub. 1345, Handbook for Electronic Filers of Individual Income Tax Returns, and Pub. 1345A, Filing Season Supplement for Electronic Return Originators*. All rules, regulations, and requirements governing service bureaus, software developers, transmitters, collection points, and electronic return originators put forth by the IRS are in effect for the Louisiana Department of Revenue.

The Louisiana Department of Revenue recommends that all participants study IRS *Pub. 1345 and Pub. 1345A* prior to reading the Louisiana Handbook. Since most functions in the Federal/State Electronic Filing Program are the same as the federal program, this handbook highlights the features for Louisiana. IRS requirements and detailed instructions on hardware, transmission procedures, policies, etc., also apply to the state program.

## Publications

### Internal Revenue Service Publications

*Pub. 3112, IRS Electronic Filing Application Package*

*Pub. 1345, Handbook for Electronic Filers of Individual Income Tax Returns*

*Pub. 1345A, Filing Season Supplement for Electronic Return Originators*

*Pub. 1346, Electronic Return File Specifications and Record Layouts  
for Individual Income Tax Returns*

*Pub. 1436, Test Package for Electronic Filing of Individual Income Tax Returns*

### Louisiana Department of Revenue Publications

*Louisiana Handbook for Electronic Filers of Individual Income Tax Returns*

*Louisiana Federal/State Electronic Filing Program, Information for Software Developers*

*Louisiana Software Developers Test Package Parts I & II*

## Electronic Filing Calendar

Federal/State Electronic Filing Operational ..... concurrent with Federal program (mid-January)

Last Date for Timely Filed Louisiana State Returns ..... May 17

Last Date to Transmit Late or Extended Louisiana Returns Electronically ..... October 15

Last Date to Retransmit Rejected Late or Extended Returns Electronically ..... October 20

**Note: These dates are subject to change - see IRS Pub. 1345A for current electronic filing calendar.**

## Contact Names and Phone Numbers

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### Tax Helpline - Automated Information

Automated Toll-Free Refund Information: (888) 829-3071

In Baton Rouge call: 922-3270

(Requires: Social Security Number and amount of refund requested)

### State Electronic Filing Help Desk For Tax Practitioners and Transmitters Only

Telephone Number: (225) 219-2490/2492

Fax Number: (225) 219-0870

#### Louisiana Department of Revenue

Federal/State Electronic Filing Program .....	(225) 219-2488
Naomi Foret (Electronic Filing Coordinator) .....	nforet@rev.state.la.us
Electronic Filing Help Desk .....	(225) 219-2490
Substitute Tax Form Acceptance .....	(225) 219-2760
Jeannie Rasmussen.....	jrasmussen@rev.state.la.us
Personal Income Tax.....	(225) 219-0102
(Refund Discrepancies or Other Tax-Related Questions)	
Support Services/Forms Request.....	(225) 219-2113
Telecommunications for the Deaf and Disabled.....	(TDD)(225)219-2114
IRS Memphis Service Center .....	(901) 546-2690
IRS New Orleans District Office.....	(504) 558-3008

### Website and Fax-on-Demand

The department's website, <http://www.rev.state.la.us> provides online access to publications, various forms, and other online information via the Internet.

**\*NOTE:** All state agency website names will be required to conform to new state standard [www.agency.louisiana.gov](http://www.agency.louisiana.gov) by December 2003. LDR will be [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

Fax-on-Demand is a service that allows someone to call and select various documents to be faxed to a fax number. Dial **(225) 922-2984** from a touch tone phone.

## Section 1

# Federal/State Electronic Filing Program

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### How Federal/State Electronic Filing Works

Louisiana Individual Income tax preparers and transmitters who are accepted in the Internal Revenue Service (IRS) Electronic Filing Program and who have passed a compliance check for Louisiana taxes may participate in the Federal/State Electronic Filing Program. The application process for the Federal/State Electronic Filing Program is outlined in Section 2 of this handbook.

Participants can file both federal and state returns in one transmission to the IRS's Memphis Service Center. The IRS, after acknowledging acceptance of the federal return and state data to the transmitter, will make the state data available for retrieval by the Louisiana Department of Revenue to be processed by the state's computer system.

After IRS acknowledgement is received, transmitters can expect acknowledgement of receipt of the state data by the Louisiana Department of Revenue within 48 hours. Acknowledgement records will be transmitted via the centralized State Acknowledgement System (StAck). Transmitters should contact StAck for re-posting of acknowledgments. If StAck does not have the acknowledgements, contact the Louisiana Electronic Filing Help Desk at (225) 219-2490 for determination of the problem. **This number should be used by Electronic Return Originators only.**

**The Electronic Return Originator is responsible for securing, filing and maintaining the signed Form LA 8453 with the state copies of Forms W-2, W-2G, and 1099R for three (3) years from December 31 of the year in which the tax returns were due.**

The Louisiana Department of Revenue generally mails refund checks within one week from the date of the acknowledgement. Taxpayers are to be encouraged to call the Louisiana Department of Revenue's Toll-Free Automated Tax Information Line (1-888-829-3071) to inquire about the status of a refund - social security number and amount of refund requested will be required. Refund discrepancies, other tax-related questions, etc. should be referred to the Personal Income Tax Division at (225) 219-0102.

Beginning with the 1999 tax year, many taxpayers that do not use the *IT-540* tax booklets to file their returns will not be mailed these booklets. These are taxpayers that file electronically or that use tax forms created by computer tax programs.

## **Section 2**

### **Requirements to Participate in Louisiana Program**

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#### **IRS Form 8633 and Copy to Louisiana**

To participate in Federal/State Electronic Filing Program, new applicants must submit IRS Form 8633 *Application to Participate in the Electronic Filing Program* to the IRS. Applicants must indicate they will be filing federal/state returns through the Memphis Service Center. Electronic filers previously accepted in the Louisiana electronic filing program need not reapply. In order to file Louisiana returns, any electronic return originators (EROs) not currently filing to the Memphis Service Center must revise their IRS Form 8633 information to indicate they will be filing federal/state returns through the Memphis Service Center. IRS *Pub. 1345* and *Pub. 1345A* specify the application process and requirements for federal participation.

***In addition to submitting form or letter to IRS, submit a copy of application or revision to:***

Louisiana Department of Revenue                      OR                      FAX to: (225) 219-0870  
Management Information Systems  
Post Office Box 201  
Baton Rouge, Louisiana 70821-0201

#### **Acceptance Process**

The Louisiana Department of Revenue will verify that the applicant is compliant with state taxes prior to acceptance into the state program. Requirements include:

- Applicants must be current with all applicable personal income and business taxes.
- Applicants must have paid or are currently making state approved installment payments for any outstanding liabilities.
- Applicants must be compliant with the completion and maintenance of signature documents.

#### **EFIN, ETIN and PTIN (see IRS Pub. 1345)**

- The EFIN, ETIN and optional PTIN are assigned by the Internal Revenue Service.
- The same EFIN and/or ETIN number(s) assigned by IRS will be used for the state program.
- The PTIN may be used in lieu of preparer social security number, if so desired.

#### **Testing**

- All participants are required to follow the Internal Revenue Service testing procedures for acceptance into the federal program.
- Only Software Developers are required to test their software with Louisiana data.

## Section 3

### Louisiana Electronically Filed Return

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The Louisiana electronically filed return will consist of data transmitted electronically and supporting paper documents.

#### Electronic Portion of the Louisiana Return

The Louisiana tax documents that are acceptable for electronic filing are:

- Form *IT-540* - Louisiana Resident Form
- Schedule A - Tax Credits and Payments
  - Part 1, Lines 2, 4 and 5 only
  - Part 2, Lines 1 and 4 only
- Schedule D - Donations
- Schedule E - Adjustments to Income
- Supporting Federal Return and Schedules
- Amended and State only returns
- IRS extension date accepted

#### Non-electronic Portion of the Louisiana Return

The non-electronic portion of the Louisiana return consists of the following forms and schedules:

1. Form *LA 8453*, Individual Income Tax Declaration for Electronic Filing. This form is required for all electronic returns and should be properly signed by all designated parties. Maintained by ERO, not mailed. See Section 5 for more information on Form *LA 8453*.
2. State copies of Forms *W-2*, *W-2G* and *1099R* to support claims for state taxes withheld must be attached to the Form *LA 8453*.
3. Louisiana Individual Income Tax Electronic Filing Payment Voucher (*R-540V*)

#### Exclusions from Electronic Filing

In addition to the federal exclusions from electronic filing listed in IRS *Pub. 1345* and *Pub. 1345A*, the following will not be acceptable for Louisiana electronic filing:

1. Form *IT-540B* - Nonresident Return
2. Deceased taxpayer or spouse
3. Prior Year Returns - any return not for current tax year
4. Non-calendar year filers
5. Certain Louisiana Schedule A filers
  - Part 1, Lines 1, 3, and 6
  - Part 2, Lines 2 and 3

## **Section 4**

### **Transmitting the Louisiana Electronic Return**

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Since the Louisiana electronic return will be transmitted jointly with the federal return, the transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the Internal Revenue Service.

Participants in federal/state electronic filing should confirm with their software developer or direct transmitter that the software has been programmed to process and transmit the state data jointly with the federal data to the Memphis Service Center.

#### **Reject Codes Received from the Memphis Service Center**

When the return data is received, the Internal Revenue Service will identify certain conditions on the state return that may result in rejects and indicate the error reject codes on the acknowledgement record. See IRS *Pub. 1345A* for error reject code explanations.

If either the federal or state return is rejected due to errors, the accompanying state/federal return will also be rejected. IRS Form 8453, *U.S. Individual Income Tax Declaration for Electronic Filing*, informs taxpayers that their returns may be rejected due to errors on their state records and, consequently, their federal returns may be delayed. If the error can be corrected and the records processed, both records may be retransmitted to the Internal Revenue Service.

If a state return cannot be corrected, the filer has the option of retransmitting the federal return data and transmitting a state only return.

Repeated rejection of transmissions could cause the Internal Revenue Service to rescind the electronic filing privileges of an electronic filer.

#### **Acknowledgement of the Louisiana Electronic Return**

The Louisiana Department of Revenue's electronic filing acknowledgement system is designed to inform a transmitter of the state's receipt of an electronic return. Receipt information will be available to the transmitter through the centralized State Acknowledgement System (StAck). Louisiana will create the appropriate acknowledgement records and post them to StAck after each retrieval from the IRS.

Program participants that are required to directly access StAck to retrieve their state acknowledgements will be required to register with the service provider. If your software provider accesses this system on your behalf, you will not be required to register with the service provider. You should refer to your software instructions for additional information regarding your responsibilities for accessing and retrieving state acknowledgements. If required to register, you can call the StAck Help Desk at (828) 349-5750 to request an application or you may register online through their website [www.state-ack.net](http://www.state-ack.net).

## Louisiana Error Codes for Acknowledgements

D will indicate Duplicate and error code 900, Duplicate returns will not be processed.

Direct Debit error code is 710 – The return will be processed without direct debit payment.

**Section 5**  
**Form LA 8453**  
**Individual Income Tax Declaration for Electronic Filing**

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Form LA 8453, *Individual Income Tax Declaration for Electronic Filing*, is the signature portion of the return. It must be completed and signed by all appropriate parties before transmitting the return electronically. Use the official Form LA 8453 or a department approved substitute form. Form LA 8453 may be obtained from the tax preparation software, the department's Support Services Division, or the department's website - [www.rev.state.la.us](http://www.rev.state.la.us).

For information on substitute forms or to request form approval, please contact:

**Revenue Management Consultant**  
Bureau of Public Affairs  
Post Office Box 201  
Baton Rouge, Louisiana 70821-0201  
(225) 219-2760

**IRS DCN**

Enter the federal Declaration Control Number (DCN) in the appropriate boxes at the top right-hand portion of the return.

**Part A - Tax Return Information**

Enter balance due or refund due in the appropriate box. Round to the nearest whole dollar amount.

**Part B - Direct Deposit/Debit Information**

To request direct deposit /debit of the taxpayer's refund, the following information must be entered correctly:

Mark either the Checking or the Savings account indicator (only one).

A valid Routing Number must be entered. The first two (2) digits of valid Routing Transit numbers are 01 through 12 or 21 through 32.

The account number must be entered; it may contain up to 17 characters. Left justify it if it contains fewer than 17 characters. Leave the remaining boxes blank. Include hyphens, but omit spaces and other special characters.

Direct Debit now has direct debit withdrawal date.

**Part C - Declaration of Taxpayer**

Verify that the appropriate direct deposit/direct debit box is marked.

After the return has been prepared and before the return is transmitted electronically, the taxpayer (and spouse, if filing jointly) must verify the return information and sign and date the Form *LA 8453*. The preparer/transmitter must provide the taxpayer with a complete copy of the return. A taxpayer may not sign a blank Form *LA 8453*, which is the same as a tax return. **Preparers are prohibited from allowing taxpayers to sign a blank tax return.**

**Part D - Declaration and Signature of ERO and Paid Preparer**

Electronic Return Originators (EROs) and paid preparers are required to complete all information requested in Part D of Form *LA 8453*. A preparer's IRS assigned PTIN may be used in lieu of preparer social security number, if so desired. Note: If the preparer is also the ERO, then check the ERO box and the second signature is not necessary.

**Attachments to Form LA 8453**

State copies of Forms *W-2*, *W-2G* and *1099R* must be attached to the Form *LA 8453*.

**Form LA 8453 Maintained by the ERO, Not Mailed to Department**

Regulation L.A.C. 61:1.4905, which became effective during 1997, affects the handling of the signature document *LA 8453*. These are **NOT** to be mailed to the Louisiana Department of Revenue. The ERO must maintain the forms on file and secured for a period of three (3) years from December 31 of the year in which the tax returns were due. The state copies of the Forms *W-2*, *W-2G* and *1099R* should also be maintained with the form *LA 8453*.

**Corrections to Form LA 8453**

If the Electronic Return Originator (ERO) makes changes to the electronic return after the taxpayer has signed Form *LA 8453*, but before the data has been transmitted, the taxpayer must sign a corrected Form *LA 8453*, if the state refund or balance due changes are greater than \$5.00.

Non-substantive changes are permissible on Form *LA 8453*, provided the ERO, or the person making the correction, initials the change.

## Section 6

### Direct Deposit/Direct Debit

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Taxpayers who file Louisiana individual income electronic returns may elect to directly deposit their state tax refund or debit their tax payment to any eligible financial institution of their choice. A separate request to directly deposit a refund or debit a payment must be made each year by the taxpayer. The department will ordinarily process the request for direct deposit but reserves the right to issue a paper refund check. If the request for a direct debit fails, a bill will be sent.

Taxpayers may directly debit all or part of their amount due. They may also use a future debit date.

Once an electronic return has been accepted for processing, the direct deposit/debit election, including the Routing Transit Number (RTN) and financial institution's account number, cannot be rescinded. The name on the return should be the same as on the bank account - some banks will not accept a joint check to be deposited into an account with only one of the names.

Note: A paper check will be issued: (1) If the refund cannot be direct deposited based upon the information provided or (2) the requested refund amount is determined to be incorrect or (3) the return must be reviewed manually prior to issuance of the refund.

For **direct debit**: a bill will be sent to the taxpayer if unable to withdraw the funds from the account. A fee may be charged to the taxpayer by the their bank.

Two reliable sources from which the Direct **Deposit /Debit** data can be obtained are (1) from the financial institution's account identification card and (2) the taxpayer's cancelled check. More detailed information on locating and verifying direct deposit/debit information can be found in the annual IRS tax packages.

## Section 7

### Balance Due

The Louisiana Department of Revenue will accept the transmission of state tax returns with a balance due. Taxpayers who owe additional Louisiana individual income tax must pay the balance due by completing and attaching a separate electronic filing payment voucher or using the **direct debit** method. The electronic filing payment voucher (*R-540V*) may be printed from your electronic filing software or from the department's website [www.rev.state.la.us](http://www.rev.state.la.us). The top portion of the voucher should be retained by the taxpayer as a record of payment. To avoid the assessment of interest and/or penalties, payments must be mailed by the return due date. Payments can also be made by using E-check on our website.

## **Section 8**

### **Responsibilities of Electronic Filers/Transmitters/EROs**

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Electronic Filers, Transmitters, and Electronic Return Originators must abide by the terms set forth in this Louisiana handbook and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State Electronic Filing Program, as well as abide by the following requirements:

#### **Compliance**

All electronic filers must comply with the requirements and specifications set forth by the IRS *Pub. 1345 and 1345A*, and the *Louisiana Handbook for Electronic Filers of Individual Income Tax Returns*.

In addition to normal requests for needed documents by the Louisiana Department of Revenue, you may be requested to send selected copies of the form *LA 8453* and any supporting documents to the Electronic Filing section. This is to ensure that those participating in the Louisiana program are in compliance with state rules and regulations.

#### **Information Electronic Filers Must Provide to Taxpayer**

Electronic Return Originators (EROs) must furnish taxpayers documentation of all completed forms and schedules filed for the taxpayer, including all Louisiana state forms and schedules.

#### **Timeliness of Filing**

Transmitters must ensure that electronic returns are filed in a timely manner. The date of the transmission to the Internal Revenue Service will be considered the filing date for electronically filed Louisiana returns. Transmitters should confirm acknowledgement of the return by the Louisiana Department of Revenue before considering the state portion received.

#### **Changes on the Returns**

Electronically filed returns may not be changed once IRS accepts the transmission. If submitted and IRS rejects the return for federal or state reasons, it can be corrected and retransmitted. If the transmitter or taxpayer wishes to make any changes after IRS has accepted the return, the taxpayer may file an amended state only electronic filed return or send an amended paper return to:

Louisiana Department of Revenue  
Post Office Box 3440  
Baton Rouge, Louisiana 70821-3440

**After Acknowledgement of Louisiana Returns**

A Louisiana acknowledgement indicates that the return has been received and will be processed. Once the Louisiana Department of Revenue has acknowledged an electronic return, transmitters are required to notify their ERO's of acceptance within two (2) days after receipt of acknowledgement from the Louisiana Department of Revenue.

Transmitters should contact StAck for re-posting of acknowledgments. If StAck does not have the missing acknowledgements, contact the Louisiana Electronic Filing Help Desk for determination of the problem.

Transmitters/Preparers will not be able to inquire about the status of a tax return. Inquiries concerning returns with errors will be addressed directly to the taxpayer or his agent who has power-of-attorney on file.

**ERO Maintains and Secures Form LA 8453**

Regulation L.A.C. 61:1.4905, which became effective during 1997, affects the handling of the signature document *LA 8453*. These are **NOT** to be mailed to the Louisiana Department of Revenue. The ERO must maintain the forms on file and secured for a period of three (3) years from December 31 of the year in which the tax returns were due. The state copies of the Forms *W-2*, *W-2G* and *1099R* should also be maintained with the form *LA 8453*.

**Questions, Problems, Delays**

The Louisiana Department of Revenue does not anticipate problems with the federal/state electronic filing system. However, problems may occur that could delay the mailing of a refund check or a direct deposit. If there are questions or problems with regard to the transmission of the state return or acknowledgements, preparers should contact the electronic filing help desk.

Taxpayers may confirm acknowledgement of their Louisiana return with their practitioner or transmitter. Taxpayers are to be encouraged to call the Louisiana Department of Revenue's Toll-Free Automated Tax Information Line number (1-888-829-3071) to inquire about the status of a refund - social security number and amount of refund requested will be required. Questions about refund discrepancies, other tax-related questions, etc. should be directed to the Personal Income Tax Division at (225)219-0102.

**Street Address and State Abbreviations**

Please use the acceptable street address and state abbreviations as listed in the Appendix. \*\*\*Note: Taxpayer address should be verified with the taxpayer, many delayed or lost refunds are due to incorrect addresses. Also, EROs must never put their addresses in fields reserved for taxpayer addresses in the electronic data record or on the *LA 8453*.

## State Abbreviations

For a complete listing of acceptable postal abbreviations, zip codes, etc., see *Publication 65, National Five-Digit ZIP Code and Post Office Directory* available for use or sale at your local post office. Information is also available at the post office website - [www.usps.gov](http://www.usps.gov).

AL	Alabama	NV	Nevada
AK	Alaska	NH	New Hampshire
AS	American Samoa	NJ	New Jersey
AZ	Arizona	NM	New Mexico
AR	Arkansas	NY	New York
CA	California	NC	North Carolina
CO	Colorado	ND	North Dakota
CT	Connecticut	MP	Northern Mariana Islands
DE	Delaware	OH	Ohio
DC	District of Columbia	OK	Oklahoma
FM	Federated States of Micronesia	OR	Oregon
FL	Florida	PA	Pennsylvania
GA	Georgia	PR	Puerto Rico
GU	Guam	RI	Rhode Island
HI	Hawaii	SC	South Carolina
ID	Idaho	SD	South Dakota
IL	Illinois	TN	Tennessee
IN	Indiana	TX	Texas
IA	Iowa	UT	Utah
KS	Kansas	VT	Vermont
KY	Kentucky	VA	Virginia
LA	Louisiana	VI	Virgin Islands, U.S.
ME	Maine	WA	Washington
MH	Marshall Islands	WV	West Virginia
MD	Maryland	WI	Wisconsin
MA	Massachusetts	WY	Wyoming
MI	Michigan	AA	Armed Forces the Americas
MN	Minnesota	AE	Armed Forces Europe
MS	Mississippi	AP	Armed Forces Pacific
MO	Missouri		
MT	Montana		
NE	Nebraska		

## Common Address Abbreviations

AVE	Avenue		ST	Street
BLVD	Boulevard		STA	Station
CTR	Center		TER	Terrace
CIR	Circle		TRL	Trail
CT	Court		TPKE	Turnpike
DR	Drive		VLV	Valley
EXPY	Expressway		WAY	Way
HTS	Heights			
HWY	Highway		APT	Apartment
IS	Island		RM	Room
JCT	Junction		STE	Suite
LK	Lake			
LN	Lane		N	North
MTN	Mountain		E	East
PKWY	Parkway		S	South
PL	Place		W	West
PLZ	Plaza		NE	Northeast
RDG	Ridge		NW	Northwest
RD	Road		SE	Southeast
SQ	Square		SW	Southwest